

**REMARKS**

The Examiner's Action mailed on March 8, 2007, has been received and its contents carefully considered.

In this Amendment, Applicant has editorially amended claim 12. Claim 12 is the only independent claim, and claims 3-18 remain pending in the application. For at least the following reasons, it is submitted that this application is in condition for allowance.

Claims 3-18 were rejected under 35 USC §112, ¶2 as indefinite. This rejection is respectfully traversed.

Claim 12 has been amended to change "the inputs cells" to "the input cells", and the claims are therefore definite.

Claims 3-18 were rejected under 35 USC §103(a) as obvious over the combination of *Rossillo* (US 5,316,393) in view of *Clancey et al.* (US 6,134,563). This rejection is respectfully traversed.

**Advantages over the prior art:**

The present application is directed to a method for processing accounting calculations. The accounting software according to the prior art, including *Rossillo* and *Clancey et al.*, also teaches methods of processing accounting calculations. Nevertheless, the present invention is specifically directed to a technique that provides rapid and simple completion of accounting work for double-entry bookkeeping, which offers advantages over the prior art including:

- (1) momentary settlement of account (speed); and
- (2) simplicity and ease of use (fewer operations).

(1) The momentary settlement of account (speed):

In the present invention, it takes just one moment (one second or less) from inputting to outputting, and this is absolutely unattainable by the prior art. This is because in the invention the user need make each entry only once, whereas in the prior art the user must repeat each entry twice, each time locating the correct place in which to make the entry. We believe that at the time of filing of the present application and even at the present time, such a speedy settlement of account neither was nor is realized in the prior art, and Applicant is aware of no way of realizing this at all except by the use of the present invention.

Further, at the time of making the present invention, as the prior art neither described nor suggested such a speedy settlement of account, such a thing was not known to a person skilled in the art, and thus, the discussion hereinbelow will explain that the present invention is not obvious.

In a specific example, where the code number is 21 and the data is 50,000, as soon as "21" is inputted in one of cells and "50,000" is inputted in another one of the cells, the entirety of approximately 30 double-entry bookkeeping accounting data, which includes the document of final results (those for general purpose and for the tax office purpose) is momentarily outputted. Ordinary work for accounting will be thusly finished, and no work is left at all on that day.

Those that are momentarily outputted are not a part of the data but are the entire data of approximately 30. It is to be noted that no necessity of inputting 50,000 data in two cells is required as will be done by the prior art.

The technical measures of the invention adopt such a revolutionary method due to the fact that the form of input is "an inverse L-letter shape" classification the greatest difficulty in double-entry bookkeeping is avoided, as there are not two places for inputting each item of data but only one, which is entirely novel in the art of bookkeeping.

This first advantageous effect of the present invention resides in the fact that double-entry bookkeeping can be performed faster according to the invention than can be achieved with a conventional electric desk calculator.

(2) Simplicity and ease of use (fewer operations):

In the present invention, only the data and the accompanied code number are inputted and no other inputting operation except for the above is required. However, in the case of the prior art, such simplicity and ease of use cannot be attained.

At the time of filing of the present application and at the present time, this simplicity and ease of use neither was nor is realized at all, and Applicant is aware of no way of realizing this at all except by the use of the present invention.

Further, since, at the time of making the present invention, the above-described simplicity and ease of use is neither described nor suggested by the

prior art, and is additionally not known to a person of ordinary skill in the art, it will be discussed hereinbelow that the present invention is not obvious.

In the specific method of use, as described before, although a lot of inputs for commanding diverse operations, subsidiary inputs and the like are required for each of the items in the prior art, nothing at all is required according to the present invention. The work is momentarily finished. and no additional work is required.

Although opening of a personal computer as well as closing of the personal computer after saving the data is not an operation for dealing with an accounting work but with a computer, such an operation is extremely simplified.

Thus, a further advantage of the present invention is that fewer operations have to be carried out, leading to greater simplicity and ease of use.

Step (e) of Claim 12:

Independent claim 12 presently recites in step (e) "for each one of a plurality of financial transactions, entering into the computer system, when processing said one transaction, an input numerical value in a predetermined input cell of said displayed accounting screens, the input cells being arranged in a matrix form having account title code rows and account title columns, an account title code number being entered in a relevant account title code row and *an amount of said input numerical value being entered only once for each transaction, in a single one of said input cells at an intersection of an account title row and an account title column corresponding to the account title code number*" (*emphasis added*).

This method step is neither taught nor suggested in either *Rossillo* or *Clancey et al.*, whether taken separately in combination, and nor is Official Notice taken thereof.

*Rossillo* (US 5,316,393)

The Office Action alleges with respect to FIG. 3 of *Rossillo* that an amount of the input numerical value is "entered only once for each transaction, in a single one of the input cells at an intersection of an account title row and an account tile column" and that this is done by entering a value in an "input cell located at the intersection of the related account number and the column with the account title 'Values'", where rows 15-18 are said to correspond to the claimed account title rows and columns "Amount" and "Ven #" are said to correspond to the claimed account title columns.

However, this analysis of FIG. 3 of *Rossillo* is not correct. Each input numerical value in the table of FIG. 3 of *Rossillo* is in fact entered *twice* in the "Amount" column (or column H), once as a debit marked with a "D" in the "D/C" column (or column F), and a *second time* as a credit marked with a "C" in the "D/C" column (column F). To belabor the point, the input numerical value "850.00" is entered as a "D" (debit) in row 15, and again as a "C" (credit) in row 16, and if further reinforcement were needed, the input numerical value of "975.00" is entered as a "D" (debit) in row 17, and again as a "C" (credit) in row 18. This process is entirely conventional, and also entirely different than the claimed method of the invention, as recited in step (e) of claim 12.

Please also refer to the arguments given with respect to *Rossillo* in our response filed June 2, 2006.

*Clancey et al.* (US 6,134,563)

The previous Office Action dated September 13, 2006 alleged that *Clancey et al.* disclosed the above recited feature of step (e) of claim 12, and apparently referring to FIG. 2B thereof, that in *Clancey et al.* "a value is entered in the corresponding account title column time period where it says 'values' 62". However, as noted in our response filed December 11, 2006, in the input statement **52** shown in FIG. 2B of *Clancey et al.* the inputs (values) area **62** constitutes the intersection of a terms area **60** (that could be divided into rows) and an area **58** (that could be divided into columns) that contains time periods covered by a project workbook **42**. See, for example, column 8, lines 13-44 of *Clancey et al.*, as quoted in full in our response filed December 11, 2006.

Hence, inputs (values) area **62** is not made up of "input cells at an intersection of an account title row and an account title column", because even if one was to assume, arguendo, that terms area **60** constituted a number of account title rows, area **58** would be constituted by columns representing *time periods*, and *not* account title codes.

Conclusion

Thus, neither *Rossillo* nor *Clancey et al.*, whether taken separately or in combination, teach or suggest that an amount of an input numerical value is

"entered only once for each transaction, in a single one of said input cells at an intersection of an account title row and an account title column" as presently claimed.

Claim 12 therefore patentably defines over the art of record and is allowable, as are claims 3-11 and 13-18 that depend therefrom.

It is submitted that this application is in condition for allowance. Such action and the passing of this case to issue are requested.

Should the Examiner feel that a conference would help to expedite the prosecution of this application, the Examiner is hereby invited to contact the undersigned counsel to arrange for such an interview.

Should any fee be required, however, the Commissioner is hereby authorized to charge the fee to our Deposit Account No. 18-0002, and advise us accordingly.

Respectfully submitted,

June 8, 2007  
Date



---

Alun L. Palmer – Reg. No. 47,838  
RABIN & BERDO, PC – Cust. No. 23995  
Facsimile: 202-408-0924  
Telephone: 202-371-8976

ALP/

AMENDMENT

09/453,568